



February 11, 1999

HOUSE BILL No. 2056

DIGEST OF HB 2056 (Updated February 10, 1999 1:27 pm - DI 97)

Citations Affected: IC 6-3.1; noncode.

Synopsis: Hepatitis A immunizations. Provides a state income tax credit for food service establishments that pay for hepatitis A immunizations for their resident employees. Limits the credit to the lesser of \$150 per employee or the customary amount paid for the same immunization under the state employee health coverage program. Applies to taxable years that begin after December 31, 1999.

Effective: January 1, 2000.

Hasler

January 27, 1999, read first time and referred to Committee on Public Health.
February 10, 1999, amended, reported — Do Pass; referred to Committee on Ways and Means.

HB 2056—LS 7440/DI 58+



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February 11, 1999

First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

HOUSE BILL No. 2056

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-3.1-20 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2000]:

4 **Chapter 20. Hepatitis A Immunization Tax Credits for Food**
5 **Service Establishments**

6 **Sec. 1. As used in this chapter, "food service establishment" has**
7 **the meaning set forth in IC 16-31-9-1.**

8 **Sec. 2. As used in this chapter, "pass through entity" means the**
9 **following:**

10 (1) A corporation that is exempt from the adjusted gross
11 income tax under IC 6-3-2-2.8(2).

12 (2) A partnership.

13 (3) A limited liability company.

14 (4) A limited liability partnership.

15 **Sec. 3. As used in this chapter, "state tax liability" means a**
16 **taxpayer's total tax liability that is incurred under:**

17 (1) IC 6-2.1 (the gross income tax);

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1 (2) IC 6-3-1 through IC 6-3-7 (the adjusted gross income tax);
 2 and
 3 (3) IC 6-3-8 (the supplemental net income tax);
 4 as computed after the application of the credits that under
 5 IC 6-3.1-1-2 are to be applied before the credit provided by this
 6 chapter.

7 Sec. 4. A food service establishment is entitled to a hepatitis A
 8 immunization tax credit for the expense of providing for hepatitis
 9 A immunizations for their Indiana resident employees. The credit
 10 allowed is:

- 11 (1) the lesser of one hundred fifty dollars (\$150) or the usual
- 12 and customary fee paid for a hepatitis A immunization under
- 13 the state employee health insurance programs; multiplied by
- 14 (2) the number of employees having the certified statement
- 15 required by section 5 of this chapter.

16 A food service establishment's credit for a taxable year may not
 17 exceed its liability for state taxes described in section 3 of this
 18 chapter for that taxable year.

19 Sec. 5. A food service establishment must obtain from its
 20 employees and submit to the department a certified statement
 21 signed by the individual providing the immunization that states the
 22 employee received the hepatitis A immunization.

23 Sec. 6. A credit to which a food service establishment is entitled
 24 under this chapter shall be applied against the food service
 25 establishment's state tax liability in the order listed in section 3 of
 26 this chapter.

27 Sec. 7. (a) If a pass through entity does not have state tax
 28 liability against which the credit granted by this chapter may be
 29 applied, a shareholder or partner of the pass through entity is
 30 entitled to a credit equal to:

- 31 (1) the credit determined for the pass through entity for the
- 32 taxable year; multiplied by
- 33 (2) the percentage of the pass through entity's distributive
- 34 income to which the shareholder or partner is entitled.

35 (b) The credit provided under subsection (a) is in addition to a
 36 credit to which a shareholder or partner of a pass through entity
 37 is otherwise entitled under this chapter. However, a pass through
 38 entity and a shareholder or partner of the pass through entity may
 39 not claim a credit under this chapter for the same expenses
 40 determined under section 4 of this chapter.

41 Sec. 8. To receive the credit provided under section 4 of this
 42 chapter, a food service establishment must claim the credit on its



1 annual state tax return in the manner prescribed by the
2 department.

3 SECTION 2. [EFFECTIVE JANUARY 1, 2000] IC 6-3.1-20, as
4 added by this act, applies only to taxable years that begin after
5 December 31, 1999.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Public Health, to which was referred House Bill 2056, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, line 4, delete "B" and insert "A".
Page 2, line 7, delete "B" and insert "A".
Page 2, line 9, delete "B" and insert "A".
Page 2, line 12, delete "B" and insert "A".
Page 2, line 22, delete "B" and insert "A".

and when so amended that said bill do pass.

(Reference is to HB 2056 as introduced.)

BROWN C, Chair

Committee Vote: yeas 12, nays 1.

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